

Canguros Inc

Executive Director / CEO

This analysis benchmarks the total compensation of **Linda Rozo, Executive Director / CEO** (\$45,604) against **every comparable organization** that fit the selection criteria — **308** in total — drawn systematically from IRS Form 990 filings, not a hand-picked subset.

Compensation sits at approximately the **38th** percentile of comparable organizations within the typical range

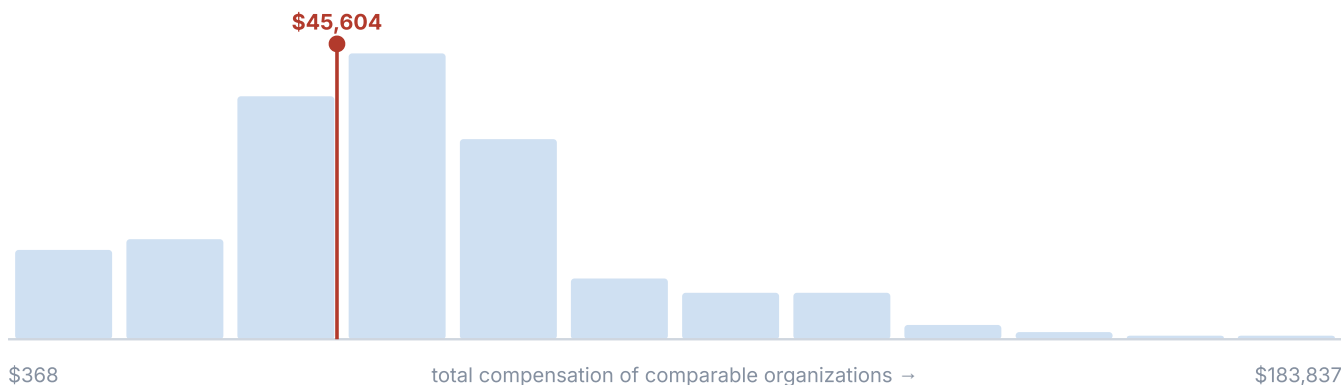
Benchmarked executive: Linda Rozo — reported title "President", a **direct title match** to the Executive Director / CEO role.

How comparable organizations were selected

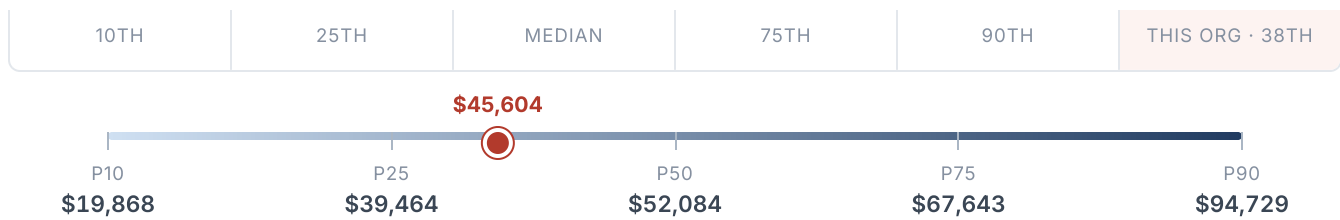
SECTOR	Organizations sharing the subject's NTEE classification (B21).
BUDGET	Total revenue between \$256,544 and \$574,353 — 0.67x to 1.50x the subject's \$382,902 (the band tightens as size grows).
GEOGRAPHY	Same NTEE sector (B21), nationwide + budget 0.67–1.5x revenue.

308 organizations qualified on sector, size, and geography → **308** within the band form the benchmarked peer set.

Distribution of comparable compensation



\$19,868	\$39,464	\$52,084	\$67,643	\$94,729	\$45,604
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● Comparable organizations

Each figure is Form 990 Part VII columns D + F (reportable pay plus other compensation and benefits; column F may include amounts from related organizations), normalized to FL cost of living (BEA RPP, 2023) and to its filing year (CPI-U); the reported amount is on each linked 990.

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Fieldstone Early Learning	MA	\$382,370	President	\$70,012	\$65,244	2025
Ark Adventure Preschool Inc	TX	\$384,336	Director	\$59,915	\$62,154	2025
Parents Of Rockhill Inc	MA	\$384,487	Vice Princip	\$46,939	\$46,226	2023
Valley Parent Preschool	CA	\$381,198	Director	\$64,700	\$57,938	2025
Wilbraham Community Preschool	MA	\$380,140	President	\$65,958	\$63,093	2024
Stepping Stones Learning Center	TX	\$379,604	Employee	\$43,499	\$46,318	2024
Cornerstone Academy	TX	\$388,382	Academy Director	\$150,000	\$159,722	2024
Bright Beginnings	WA	\$377,379	Secretary	\$9,000	\$8,831	2023
The Playplace Elc	CA	\$376,758	President	\$12,500	\$11,490	2024
The Growing Place Inc	NY	\$376,497	Director Non-voting Member	\$61,572	\$59,226	2024
Empathy In Nature Project Inc	CA	\$376,076	President	\$150,000	\$137,877	2024
Learning Ladder Preschool	MO	\$375,784	School Direc	\$39,224	\$43,083	2025
Whole Child Learning Co	VT	\$375,021	School Director	\$16,913	\$18,121	2024
Broadway Childrens School Of	CA	\$374,497	Director	\$62,158	\$57,135	2024
Santa Ynez Valley Outreach Center	CA	\$391,350	Director	\$14,080	\$13,324	2023
Guanghua Chinese Cultural Association	PA	\$374,017	Principal	\$5,700	\$6,051	2024
Kiddie Kare Ministry & Preschool Co	IN	\$392,309	President	\$66,250	\$74,370	2024

ORGANIZATION	STATE	REVENUE	MATCHED TITLE	COMP (REPORTED)	COMP (ADJUSTED)	FY
Montessori System School Of Black Hawk County	IA	\$393,106	Executive Director	\$37,230	\$44,675	2023
Hancock Nursery School Inc	MA	\$372,688	Executive Di	\$57,753	\$53,820	2025
Green Bay Montessori Childrens World	WI	\$372,013	Treasurer	\$58,000	\$64,479	2024
Hampshire Nursery School Inc	NH	\$370,668	Assistant Director	\$48,257	\$46,209	2025
Akwd Inc	PA	\$396,411	President	\$50,311	\$53,407	2024
Montessori Education Center Of The Rockies Inc	CO	\$396,702	Executive Director	\$90,000	\$89,496	2025
Penfield Village Nursery School Inc	NY	\$368,547	Education Director	\$44,520	\$41,719	2025
Florida Head Start Association	FL	\$368,376	Executive Director	\$119,411	\$119,411	2024

Comp (reported) is the figure on each organization's Form 990 (columns D + F); **Comp (adjusted)** normalizes it to FL cost of living and 2024 dollars. Click any organization to verify the figure on ProPublica.

● Methodology

Comparable organizations were drawn from electronically filed IRS Form 990 returns and matched on sector (NTEE code), budget (a size-adaptive revenue band that tightens as the organization grows), and geography (same-state first, broadening only when too few peers qualify); every organization within the band forms the peer set. To compare fairly across regions and years, peer compensation is normalized to FL cost of living (BEA Regional Price Parities, 2023) and to the subject's filing year (CPI-U). The figure benchmarked is Form 990 Part VII, Section A, columns D + F — reportable pay plus other compensation, benefits, and deferred amounts (column F may include amounts from related organizations) — with the chief executive matched by role. Related-organization amounts (column E) and institutional trustees are excluded. Full methodology: peerbasis.org/methodology.

● Sample, role match & sensitivity

PEER COUNT 308 organizations. Compensation range \$368–\$183,837; filing years 2021–2025.

SIZE BASIS Matched on total revenue (\$382,902); for reference, expenses \$366,400 and assets \$30,710.

ROLE MATCH Linda Rozo, reported title "*President*", benchmarked as Executive Director / CEO. The title maps directly to this role.

RELATED-ORG PAY 1 peer report related-organization compensation (column E), which the D + F benchmark does not fully capture; review where material.

OUTLIERS 18 peers fall outside 1.5× the interquartile range — consider whether any reflect one-time payments (severance, deferred-comp payouts).

Sensitivity — the subject's percentile under alternative compensation definitions:

BASIS	SUBJECT PERCENTILE
Total compensation (D + F), cost-of-living + inflation adjusted — the PeerBasis default	38 th
Total compensation (D + F), as reported (no adjustments)	42 nd
Reportable pay only (column D), adjusted	39 th
All sources (D + E + F), adjusted	38 th

If the percentile moves materially across these definitions, the result is sensitive to methodology choices, and the board should weigh which basis best fits its facts.

● **Rebuttable presumption of reasonableness · 26 CFR 53.4958-6**

Compensation paid by a tax-exempt organization is presumed reasonable — shifting the burden to the IRS — when three requirements are met. This report supplies the comparability data for the second. The board should record the following in its minutes *concurrently* with its decision:

Draft board minutes – executive compensation

1. The compensation of the Executive Director / CEO (Linda Rozo) was approved in advance by [the Board / Compensation Committee], composed of members with no conflict of interest with respect to the arrangement.
2. Prior to its determination, the authorized body obtained and relied upon appropriate comparability data, namely the PeerBasis Compensation Comparability Determination dated June 9, 2026, comparing compensation against 308 similarly situated organizations (Same NTEE sector (B21), nationwide + budget 0.67–1.5× revenue).
3. The authorized body determined that total compensation of \$45,604 is reasonable (approximately the 38th percentile of comparable organizations) and documented the basis for this determination concurrently, on [date], by a vote of [__ for / __ against].

Sources: IRS Form 990 e-file data (apps.irs.gov); IRS Business Master File (NTEE classification). Every figure traces to an original public filing — click any organization above to verify it on ProPublica. PeerBasis is a service of Prismind Analytics; its [methodology is published](#), was commissioned for independent adversarial review, and discloses its own limitations. This report is comparability data to support a board's good-faith determination under IRC 4958; it is not legal or tax advice. Generated by PeerBasis on June 9, 2026.